CERTIFICATE OF SERVICE

I, James C. Carignan, hereby certify that on April 10, 2006, I caused to be served the Motion For Reargument By Appellant, Panolam Industries, Inc., upon the following entities via hand delivery.

Mark G. McCreary, Esq. Michael G. Menkowitz, Esq. Sheldon K. Rennie, Esq. Fox Rothschild O'Brien & Frankel 919 Market Street, Suite 1400 Wilmington, DE 19801

Dated: April 10, 2006 Wilmington, DE

James C. Carignan (No. 4230)